

SUPPLEMENTAL SCHEDULE FOR  
MULTISTATE / MULTINATIONAL BUSINESSES

Attach to the Idaho Income Tax Return as Page 3

For the year January 1 - December 31, 1996, or fiscal year beginning \_\_\_\_\_, 1996, ending \_\_\_\_\_, 1997

Name as shown on return

Federal employer identification number

**PART I. APPORTIONMENT FORMULA**

| PROPERTY (OWNED PROPERTY AT ORIGINAL COST)<br>BEGINNING OF YEAR | TOTAL                                      | IDAHO | PERCENTAGE |
|---|--|-------|------------|
| 1. Inventories  | ■  | ■     |            |
| 2. Real and tangible personal property                          | ■  | ■     |            |
| END OF YEAR   |  |       |            |
| 3. Inventories  | ■  | ■     |            |
| 4. Real and tangible personal property                          | ■  | ■     |            |
| 5. Total of lines 1 through 4                                   |  |       |            |
| 6. Average. Line 5 divided by 2                                 |  |       |            |
| 7. Rented property (capitalized at 8 times rents paid)          | ■  | ■     |            |
| 8. Total property. Add lines 6 and 7.                           | ■  | ■     |            |
| 9. Idaho property percentage                                    | Compute percentage to four decimal places. |       | %          |
| <b>SALES (GROSS RECEIPTS)</b>                                   |  |       |            |
| 10. Gross sales, less returns and allowances                    | ■  |       |            |
| 11. Sales delivered or shipped to Idaho purchasers              |  | ■     |            |
| 12. Idaho "throwback" sales                                     |  | ■     |            |
| 13. Sales of services   | ■  | ■     |            |
| 14. Other business gross receipts                               | ■  | ■     |            |
| 15. Total gross receipts. Add lines 10 through 14.              | ■  | ■     |            |
| 16. Idaho sales percentage                                      | Compute percentage to four decimal places. |       | %          |
| 17. Idaho sales percentage doubled. Multiply line 16 by 2.      | Utility companies see instructions.        |       | %          |
| <b>PAYROLL</b>  |  |       |            |
| 18. Total wages and salaries                                    | ■  | ■     |            |
| 19. Idaho payroll percentage                                    | Compute percentage to four decimal places. |       | %          |
| 20. <b>TOTAL PERCENTAGE</b> Add lines 9, 17 and 19.             | Utility companies add lines 9, 16 and 19.  |       | %          |
| 21. IDAHO APPORTIONMENT FACTOR                                  | See instructions.                          |       | %          |

**PART II. MULTINATIONAL ADJUSTMENTS.** Required for all multinational corporations

|  |     | WATER'S EDGE | WORLDWIDE |
|--|-----|--------------|-----------|
| <b>ADDITIONS</b>   |     |              |           |
| 1. Taxable income of unitary foreign subsidiaries .....  | 1   |              |           |
| 2. Federal taxable income of unitary subsidiaries not included on the federal return .....     | 2   |              |           |
| 3. Foreign Sales Corporation (FSC). See instructions. ....                                     | 3   |              |           |
| 4. Income of foreign corporations subject to federal taxation .....                            | 4   |              |           |
| 5. IRC Section 936 possession corporations. See instructions. ....                             | 5   |              |           |
| 6. Intercompany transactions eliminated on the federal return .....                            | 6   |              |           |
| 7. Other additions. Attach explanation. ....   | 7   |              |           |
| 8. Total additions. Add lines 1 through 7. Enter on line 17, Form 41.                          | 8   | ■            | ■         |
| <b>SUBTRACTIONS</b>  |     |              |           |
| 9. Federal taxable income of nonunitary subsidiaries included on the federal return .....      | 9   |              |           |
| 10. Exclusion for foreign dividends and deemed dividends from possession corporations          |     |              |           |
| a. Foreign dividends .....   | 10a | ■            |           |
| b. Deemed dividends from possession corporations .....   | 10b | ■            |           |
| c. Total dividends subject to exclusion. Add lines 10a and 10b. ....                           | 10c |              |           |
| d. Exclusion percentage. Enter 85% if spreadsheets filed or 80% if no spreadsheets filed. .... | 10d | %            |           |
| e. Dividend exclusion. Multiply line 10c by line 10d. ....                                     | 10e | ■            |           |
| 11. Intercompany dividends included on the combined return .....                               | 11  |              |           |
| 12. Intercompany transactions included on the federal return .....                             | 12  |              |           |
| 13. Other subtractions. Attach explanation. ....   | 13  |              |           |
| 14. Total subtractions. Add lines 9, 10e, 11, 12 and 13. Enter on line 29, Form 41.            | 14  | ■            | ■         |